

S-OIL Corporation
Consolidated Statements of Comprehensive Income
Nine-Month Periods Ended September 30, 2013 and 2012

	Notes	2013		2012	
		3 rd Quarter	Jan ~ Sep	3 rd Quarter	Jan ~ Sep
(In millions of Korean won, except per share data)					
Sales	5	₩ 8,125,613	₩ 23,113,945	₩ 8,502,798	₩ 26,336,576
Cost of sales	15	(7,961,929)	(22,265,465)	(7,860,158)	(25,217,330)
Gross profit		163,684	848,480	642,640	1,119,246
Selling expenses	16	(118,002)	(337,177)	(105,065)	(315,577)
Administrative expenses	16	(20,578)	(59,493)	(17,902)	(54,365)
Operating profit		25,104	451,810	519,673	749,304
Other incomes		238,879	434,023	109,545	360,088
Other expenses		(191,261)	(463,026)	(105,332)	(361,049)
Finance incomes		246,529	216,569	132,870	226,653
Finance expenses		(60,114)	(221,056)	(51,164)	(164,139)
Income from jointly controlled entities and associates	7	1,092	5,487	(3,494)	(10,397)
Profit before income tax		260,229	423,807	602,098	800,460
Income tax expenses	17	(68,029)	(106,583)	(145,610)	(193,304)
Profit for the period		₩ 192,200	₩ 317,224	₩ 456,488	₩ 607,156

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Other comprehensive income (loss)					
Available-for-sale financial assets		972	2,340	5,212	2,680
Cash flow hedges		-	686	257	1,116
Valuation of investment stock using equity method	7	-	-	-	(606)
Currency translation differences		(62)	3	(29)	(28)
Total comprehensive income for the period		<u>₩ 193,110</u>	<u>₩ 320,253</u>	<u>₩ 461,928</u>	<u>₩ 610,318</u>
Earnings per share					
Basic and diluted earnings per common share		₩ 1,651	₩ 2,724	₩ 3,921	₩ 5,215
Basic and diluted earnings per preferred share		₩ 1,657	₩ 2,743	₩ 3,927	₩ 5,233

The accompanying notes are an integral part of these consolidated financial statements